



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.446

AMARAVATI, FRIDAY, MAY 15, 2020

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

EXEMPTION OF CERTAIN CLASS OF REGISTERED PERSONS FROM ISSUING E-INVOICES AND EXTENSION OF THE DATE FOR IMPLEMENTATION OF E-INVOICING TO 01.10.2020 - ORDERS - ISSUED.

[G.O.Ms.No.141, Revenue (Commercial Taxes-II), 15th May, 2020.]

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, and in supersession of the notification issued in the G.O.Ms.No.31, Revenue (Commercial Taxes-II) Department, Dated 06-02-2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall be deemed to have come into force with effect on and from the 1st October, 2020.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.